

STATE OF MONTANA BOARD OF PUBLIC ACCOUNTANTS

INSTRUCTIONS FOR INTERNATIONAL RECIPROCITY

<u>Application Fee:</u>	\$145.00 \$190.00	International Reciprocity – Certificate Only International Reciprocity – Permit to Practice -(Experience required)
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Applications that are not completed within 12 months of applying are considered invalid and void. A new application and fee will be required in order to reapply. If an application is not approved, the \$45.00 or \$90.00 original certification fee will be refunded.

CERTIFICATION REQUIREMENTS:

In order to obtain a certificate as a certified public accountant, a person must:

- (1) Be of good moral character;
- (2) Successfully pass the IQEX Examination;
- (3) Meet the educational requirements of the issuing body; and
- (4) Pass the open book AICPA ethics course.

In order to receive an initial permit to practice, a person must satisfy the accounting and auditing experience requirements and the continuing education requirements established under 37-50-314, MCA. A person cannot hold themselves out to the public as a certified public accountant (CPA) in Montana without the permit to practice.

Montana has no residency or citizenship requirements.

The foreign authority granting the chartered accountant (CA) designation must make a similar provision to allow a person who holds a valid certificate or permit to practice issued by the Montana Board to obtain such foreign authority's comparable designation.

Examination and Licensure Information: An applicant must request verification of his examination grades and certificate/license information on the Authorization for Exchange of Examination and Licensure Information form.

International Reciprocity: An applicant must request verification of examination information from NASBA, Province, country or state board wherein examination and licensure has been or was obtained.

Ethics Examination: An applicant is required to successfully complete an open book ethics examination. To order the professional development course, *Professional Ethics for Certified Public Accountants*, send a \$85.00 check (\$115.00 for out-of-country) to the Montana Society of CPA's, P.O. Box 138, Helena, Montana 59624.

Experience Requirements: An applicant applying for a permit to practice public accounting in Montana must submit the form, Evidence of Satisfaction of Experience Requirements. Administrative Rule of Montana 8.54.409 reads as follows:

- (1) To be issued an initial permit to practice under section 37-50-203(2)(g), MCA, an applicant must provide evidence of "adequate" accounting and auditing experience.
- (2) Accounting and auditing experience will be considered adequate by the board if satisfactory evidence is presented of having performed accounting and auditing functions ordinarily required in the practice of public accounting, provided this experience:

- (a) be attested to by a CPA/CA, and
- (b) takes place in the five years prior to the date of the application for permit to practice, and
- (c)(i) includes at least 12 calendar months (2,000 hours actual work experience) with at least 500 hours of attest oriented experience requiring application of generally accepted standards and issuance of reports requiring application of generally accepted accounting principles. The prescribed experience may be fulfilled from a combination of attest experience having as its objective financial audits, compliance audits, reviews and compilations or internal financial audits, or:
 - (ii) includes at least 24 calendar months (4,000 hours actual work experience) of private, governmental or public accounting work acceptable to the board.

Continuing Professional Education (CPE): In order to receive an annual permit to practice, an applicant must satisfy Montana's CPE requirements. The basic requirement is completion of 120 hours, with at least 24 in subjects related to the reporting on financial statements (accounting and auditing) within the last three years. Ending June 30, 2001, at least two hours of the full basic requirement must consist of knowledge and the application of Montana Board rules and how professional conduct rules compare and contrast with the codes of professional conduct of certified public accountant and licensed public accountant primary professional organizations.

Please allow 14 working days for written notification advising status of the application receipt of all required documentation.

MAIL APPLICATIONS AND REQUESTS FOR ADDITIONAL INFORMATION TO:

MONTANA BOARD OF PUBLIC ACCOUNTANTS
301 South Park
PO Box 200513
Helena, Montana 59620-0513
PHONE: (406) 444-2961
FAX: (406) 841-2323
E-MAIL: compolpac@mt.gov
WEBSITE: <http://www.publicaccountants.mt.gov>

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WEBSITE: <http://www.publicaccountants.mt.gov>

APPLICATION FOR CERTIFICATION/LICENSURE (check all boxes that apply):

☐ Examination ☐ Transfer of Grades ☐ Transfer of Licensure ☐ International Reciprocity

Applying For: ☐ Permit to Practice (Must Submit Experience) ☐ Certificate/License Only

1. FULL NAME _____
Last First Middle

2. OTHER NAME(S) KNOWN BY _____

3. BUSINESS NAME: _____

4. BUSINESS ADDRESS _____
Street or PO Box # City and State/Province Zip Country

5. HOME ADDRESS _____
Street or PO Box # City and State/Province Zip Country

PREFERRED MAILING ADDRESS: ☐ Business ☐ Home E-MAIL ADDRESS _____

6. TELEPHONE: () () ()
Business Home Fax

7. SOCIAL SECURITY NUMBER _____ FOREIGN ID NUMBER _____

8. DATE OF BIRTH _____ PLACE OF BIRTH _____
City/State/Province ☐ MALE ☐ FEMALE

9. LICENSE NAME _____
(State your name as it should appear on the certificate/ license if granted.)

EXAMINATION CANDIDATES ONLY: (Items 10 through 13)

10. I WISH TO SIT FOR _____ MAY EXAM _____ YEAR _____ Helena _____ LOCATION
_____ NOV EXAM _____ YEAR _____ Helena _____ LOCATION

(Out of State Residents Must Sit in Helena)

Please answer the following questions. If you answer yes, give specific details (names of organizations, dates, reasons, and outcome) on a Supplement Sheet.

11. If taking an examination, do you have any physical or mental impairment(s) requiring special accommodation(s)? If yes, attach a detailed explanation. ☐ Yes ☐ No
12. Have you ever taken the licensure examination in Montana or any other state? If yes, give state, date, and results. ☐ Yes ☐ No
13. Have you ever been denied the right to take this profession's licensing examination in any state? If yes, attach a detailed explanation. ☐ Yes ☐ No

14. List all professional/occupational licenses, registrations, or certificates granted to you.

State/Province/Territory	License Number	Date Issued	Current	Type of License

15. Has a licensing agency ever taken adverse or disciplinary action against your license (certificate)?
If yes, attach a detailed explanation. ☐ Yes ☐ No
16. Have you ever forfeited or surrendered a license or certificate? If yes, attach a detailed explanation. ☐ Yes ☐ No
17. Has a complaint ever been made against you alleging unethical behavior or unprofessional conduct?
If yes, attach a detailed explanation. ☐ Yes ☐ No
18. Has any legal or disciplinary action been filed against you which relates to the propriety or your
fitness to practice this profession? If yes, attach a detailed explanation. ☐ Yes ☐ No
19. Have you ever been expelled from or asked to resign from any professional organization or been censured
by a professional organization of which you were a member? If yes, attach a detailed explanation. ☐ Yes ☐ No
20. Have you ever been charged with or convicted of a crime (including a plea of no contest or deferred
prosecution) relating to, or committed during the course of your professional practice, or involving violence,
use or sale of drugs, fraud, deceit, or theft, whether or not an appeal is pending? You may omit:
(1) traffic violations for which you paid a fine of \$100.00 or less and (2) charges or convictions prior
to your 16th birthday. If yes, attach a detailed explanation. ☐ Yes ☐ No
21. Have you ever been charged with fraud, formally or informally, in any civil proceeding?
If yes, attach a detailed explanation. ☐ Yes ☐ No
22. Have you any physical or mental condition which has in the past three years adversely
affected your ability to practice this profession, including but not limited to, a contagious or infectious
disease involving serious risk to the public? If yes, attach a detailed explanation. ☐ Yes ☐ No
23. Have you, within the last three years, used alcohol or any other mood-altering substance in a manner
which adversely affected your ability to practice this profession? If yes, attach a detailed explanation. ☐ Yes ☐ No
24. EDUCATION: (Does not apply to persons submitting an application under the 5 in 10 experience rule or International Reciprocity)

NAME OF INSTITUTION & LOCATION	DATES OF ATTENDANCE	DEGREE RECEIVED OR WILL RECEIVE

Transcripts of all necessary college and university records must be sent to the Board office with this application if applying for examination. Foreign academic credential evaluations by FACS should be requested upon completion of the educational requirements and received by the Board office prior to the application deadline. If applying for a certificate/license, official transcripts must be sent directly to the Board office from the educational institution.

25. MORAL CHARACTER REFERENCES:

You must have a minimum of three favorable references on file. Please use the Moral Character Reference Forms provided and mail them with the application.

NAME	ADDRESS	CITY/STATE/PROVINCE

I authorize the release of information concerning my competence to practice, by anyone who might possess such information, to the Montana licensing board.

I hereby declare under penalty of perjury the information included in my application to be true and complete to the best of my knowledge. In signing this application, I am aware that a false statement or evasive answer to any question may lead to denial of my application or subsequent revocation of licensure on ethical grounds. I have read and am familiar with the applicable licensure laws of the State of Montana and instructions to applicants for licensing. I accept the rules and procedures outlined in these documents as the basis for my application.

I hereby declare that in the event my examination papers are lost, any claim I may have against the Montana Board of Public Accountants will be limited to the examination fee paid by me (applicants for examination only).

I hereby declare that I will not divulge the nature of content of any question or answer to any individual or entity, and I will report to the Board of Public Accountants any solicitations or disclosures of which I become aware. I will not remove any Uniform CPA Examination materials, notes, or other unauthorized materials from the examination room. I understand that failure to comply with this attestation may result in invalidation of my grades and disqualification from future examinations (applicants for examination only).

Legal Signature of Applicant

Dated

Subscribed and sworn to by me this _____ day of _____, _____ at

City/State/Province

Notary Public

SEAL

For the State of

My commission expires _____, _____.

TRANSFER OF LICENSURE APPLICANTS: If applying under the 5 in 10 rule (5 years of acceptable accounting experience in the last 10 years), the examination and educational requirements will be waived.

APPLICATION FEE: The fee should be in the form of a check or money order payable to the Board of Public Accountants. Applicants applying from a foreign country must submit an international money order.

DEADLINE: Applications for examination must be postmarked by March 15 for the May examination and September 15 for the November examination.

CANCELLATIONS: This application will only be valid for the examination indicated on the application. Fees are not refundable nor transferrable to subsequent examinations.

EXPIRATION DATE: Incomplete applications by transfer of grades, transfer of licensure or international reciprocity that are older than 12 months will be considered invalid and void. The applicant will be required to reapply and pay another fee.

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CERTIFICATE OF GOOD MORAL CHARACTER

(Reference must have known you at least THREE YEARS)

Name of Applicant _____

This is to certify that I have been personally acquainted with the above-named applicant for _____ years, I believe him/her to be of good moral character, and I hereby recommend him/her to the Montana Board of Public Accountants as entirely worthy to be granted a certificate as a Certified Public Accountant or license as a Licensed Public Accountant under Title 37, Chapter 50, Montana Code Annotated.

Signature: _____ Date: _____

Name: _____ Position: _____

Address: _____

Remarks: _____

INSTRUCTIONS FOR APPLICANT: Three (3) Certificates of Good Moral Character are required with your original application for certification by examination, transfer of grades, transfer of licensure or international reciprocity.

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Signature: _____ Date: _____

Name: _____ Position: _____

Address: _____

Remarks: _____

INSTRUCTIONS FOR APPLICANT: Three (3) Certificates of Good Moral Character are required with your original application for certification by examination, transfer of grades, transfer of licensure or international reciprocity.

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Signature: _____ Date: _____

Name: _____ Position: _____

Address: _____

Remarks: _____

INSTRUCTIONS FOR APPLICANT: Three (3) Certificates of Good Moral Character are required with your original application for certification by examination, transfer of grades, transfer of licensure or international reciprocity.

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EVIDENCE OF SATISFACTION OF EXPERIENCE

FULL NAME: _____
LAST FIRST MIDDLE MT CPA CERT NO
(If issued)

OTHER LAST NAMES KNOWN BY: _____

EMPLOYED BY: _____
(If more than one employer, complete one form for each employer)

ADDRESS OF EMPLOYER: _____
Street or PO Box # City and State/Province Zip Country

PHONE NUMBER (where you can be reached) () _____

POSITION TITLE OF APPLICANT: _____

TYPE OF EMPLOYMENT: _____ Public Accounting _____ Governmental Accounting _____ Private Industry Accounting

PERIOD OF EMPLOYMENT:
Full-time From _____ to _____ Total Hours _____
Mo. Day Year Mo. Day Year
Part-time From _____ to _____ Total Hours _____
Mo. Day Year Mo. Day Year

Indicate the nature and level of work performed (Attach additional sheet(s) if necessary)

If applying under the 12 calendar months (2000 hours), indicate the total number of hours of experience requiring application of generally accepted standards and issuance of reports requiring application of generally accepted accounting principles:

Financial Audits	_____ Total Hours	Compliance Audits	_____ Total Hours
Reviews	_____ Total Hours	Compilations	_____ Total Hours
Internal Financial Audits	_____ Total Hours		

ATTESTATION

I certify under penalties of perjury that I have reviewed the completed form and that the information is correct.

Name _____ Position _____

Firm/Business Name _____ Telephone No. () _____

Firm/Business Address _____

Relationship to Applicant (i.e., Supervisor) _____

CPA/LPA Cert. No. _____ Issued by the State/Jurisdiction _____

CA Cert No. (International Reciprocity Only) _____

I hold an active permit/license to practice public accounting in the State/Province of _____ which expires on _____.

Signature _____

Date _____

INSTRUCTIONS

If you have already been issued a certificate by the Board and are applying for an initial permit to practice, please include your certificate number on the front of the form.

Administrative Rule of Montana 8.54.409 provides that to be issued an initial permit to practice, an applicant must provide evidence of "adequate" accounting and auditing experience. Experience will be considered adequate by the Board if satisfactory evidence is presented of having performed accounting and auditing functions ordinarily required in the practice of public accounting.

Experience must be attested to by a holder of a permit/license to practice public accounting in one of the 54 Board jurisdictions. If applying by International Reciprocity, experience must be attested to by a CPA/LPA/CA.

Experience must take place within five(5) years prior to the date of this application. However, individuals applying for licensure transfer according to ARM 8.54.415 must report five (5) years of experience in the practice of public accounting within the ten (10) years immediately preceding this application.

One Year of Experience: To qualify under 12 calendar months (2000 hours actual work experience), the applicant must have at least 500 hours of attest oriented experience requiring application of generally accepted standards and issuance of reports requiring applications of generally accepted accounting principles. The prescribed experience may be fulfilled from a combination of attest experience having as its objective financial audits, compliance audits, reviews and compilations or internal financial audits.

Two Years of Experience: To qualify under 24 calendar months (4000 hours actual work experience), the applicant must have adequate private, governmental or public accounting work acceptable to the Board.

The Board will evaluate experience on a case by case basis upon completion. A pre-determination of whether experience will qualify will not be made.

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AUTHORIZATION FOR EXCHANGE OF INFORMATION FOR INTERNATIONAL RECIPROCITY

This form is essential to the application you are filing with this Board. Before your application will be considered for approval, certain information must be verified by the state board of accountancy where you passed all or part of the CPA examination and/or are certified or licensed, by the Province of country to verify you have taken and passed the Uniform Final Examination (UFE), and/or by NASBA to verify you have taken and passed the International Uniform Certified Public Accountant Qualification Examination (IQEX).

NASBA must complete Section A. The Province or country involved must complete Section B. The state board involved must complete Section C through E. A separate form will be sent to each address. They will complete the form and return it to this agency. (You are advised to check with the state board, Province, country of NASBA before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.)

TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):

<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.			
<input type="checkbox"/> Mrs.			
Last Name	First Name	Middle Name	Maiden Name
<hr/>			
Current Mailing Address			Certificate Number (If Applicable)
<hr/>			
City	State	Zip	Country
<hr/>			
Telephone: Where you can be reached during normal business hours		Date of Birth	Social Security Number
<hr/>			

I hereby request and authorize ☐ NASBA, ☐ Province (list country) _____ or ☐ State Board of Accountancy (list state) _____ to provide any and all information requested in this form to the Montana State Board of Public Accountants. I agree that the responding organization may confirm the grades issued to me by the advisory grading service of the American Institute of Certified Public Accountants.

Applicant Signature _____	Date Signed _____
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SECTION A TO BE COMPLETED BY NASBA ONLY

SECTION A: VERIFICATION OF EXAMINATION CREDITS

The following are grades awarded on the IQEX Examination for the applicant named above. Please list any reason(s), the grades should not be accepted on a separate sheet of paper and attach it to this form.

(Please list all grades, including failing grades, recorded for applicant)

Date of Examination	I.D. Number	Grade

NASBA Representative Signature _____	Title _____	Date _____
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SECTION B TO BE COMPLETED BY PROVINCE OR COUNTRY

Chartered Accountant License:

- 1) The applicant holds original/reciprocal (circle one) CA license number _____ dated: _____ which is in good standing unless otherwise noted below:
- 2) Applicant has taken and passed the UFE examination ☐ Yes ☐ No on _____ (date).

- 3) If applicant does not hold a license/permit from your Province, please indicate requirements to be met for issuance of reinstatement and/or note any comments regarding applicant's license below:

Province Representative Signature

Title

Date

SECTION C TO BE COMPLETED BY STATE BOARD OF ACCOUNTANCY ONLY

The following are grades awarded on the Uniform CPA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. (Please use Section E of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or if there is any reason why the grades should not be accepted). (If separate sheet is attached, please affix official signature and Board Seal).

(Please list all grades, including failing grades, recorded for applicant)

Date of Examination	AICPA I.D. Number	Audit	Law/LPR	Theory/FARE	Practice/ARE

- 1) Was the applicant ever denied admission to the Exam? ☐ Yes ☐ No
If yes, please use Section D of this form to explain.
- 2) If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? (Use Section E to explain). ☐ Yes ☐ No

SECTION D: CERTIFICATE/LICENSE/PERMIT STATUS

Certificate As A Certified Public Accountant:

- 1) The applicant holds an original/reciprocal (mark out one) CPA Certificate number _____ dated ____ / ____ / ____ which is in good standing unless otherwise noted in Section E of this form.
- 2) The individual has completed an Ethics Examination. ☐ Yes ☐ No ☐ N/A
Exam prepared and graded by: ☐ Board ☐ AICPA ☐ Other
Grade _____ Date _____

License/Permit to Practice Public Accounting:

- 3) The applicant holds a license/permit from this Board and is currently in good standing in this State. (Please note any exceptions in Section E) ☐ Yes ☐ No Expiration Date _____

If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement

- ☐ License/Permit not required
☐ Pay appropriate fees and/or post bond
☐ Complete acceptable accounting/auditing experience
☐ Complete continuing professional education requirements
☐ Other: (please specify) _____

SECTION E: ADDITIONAL INFORMATION REQUESTED

- 1) Has your Board ever instituted any disciplinary action against the applicant's certificate or permit to practice? (If yes, please explain in Section D of this form.) ☐ Yes ☐ No

OFFICIAL
SEAL

Board/Agency Representative Signature

Title

Date